E.&.P.H. (194 9) **Department.**

MS **SERIES.**

G.O. NO. 2635 Edn.

2635

Dated 23.8. 49

[Despatch Abstract.]

Audit Report-E.E.Fund. Dt. B.dS.Kamara 1947-48-recorded.

LF 10406 8/14.3.49

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SOUTH KANARA DISTRICT BOARD FOR 1947--48.

Name of auditor:- Mr. C. W. Andrews, District Inspector of L.F. Accounts.

SOUTH KANARA DISTRICT BOARD OFFICE
17 MAR 1949

Time taken for audit:- From 15th October 1948 to the 9th Dec., '4

--:o:--

The Office of Special Officer was held by J. F. Sanders Esq., M.B.E. I.C.S., Collector, from 1--4--47 to 26--1--48, by Sri M. Sunder Rao, Personal Assistant to the Special Officer from 27--1--48 to 29--1--48 and by Sri S. R. Kaiser, M.A., I.C.S., Collector from 30--1--48 to 31-3-4

2. The receipts and payments during the year are shown in the annual accounts appended together with the opening and closing balances. A single cash book was maintained for both the general and Elementary Education Funds. The opening balance in cash book is in agreement with th closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attache to the account for March 1947 and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Annual Objection Statement which should be treated as part of this report.

4. PENDING PARAS OF PREVIOUS AUDIT REPORT:

(a) PARA 5 (a) OF AUDIT REPORT FOR 46-47.
MISAPPROPRIATION OF DISTRICT BOARD FUNDS:- The recovery of the amount of Rs. 81-3-0 misappropriated and final action against the teacher were pending till the close of audit.

(b) PARA 6 OF AUDIT REPORT FOR 46-47. LOSS DUE TO NOT HANDING OVERCHARGE:- Action to ascertain and to make good the loss, if any, was pending till the close of audit.

(c) PARA 7 (d) OF THE AUDIT REPORT FOR 46-47. MIDDAY MEALS - PERMANENT ADVANCE PENDING REALISATION:- A sum of Rs. 96-15-0 was still pending realisation till the close of audit.

(d) PARAGRAPH 11 OF AUDIT REPORT FOR 46-47. HIGHER SANCTION WANTING :- Sanction of the Director of Public Instruction for investigation and payment of arrear claims paid in voucher 425/10-46 for Rs. 8/-

and in voucher 377/9-46 for Rs. 29-12-0 were not produced as yet

(c) Paragraph 12 of Audit Report for 46-47. Payment in satisfaction of decree - Sanction and records wanting - Rs. 294-2-0:- Sanction of Government for debit of law charges to Elementary Education Funds and the Connected records and acknowledgement wanting were not shown.

(f) Para 13 of Audit Report for 46-47. Acknowledgments Wanting:- acknowledgments to the extent of Rs. 393/- still remained reduced. The cause for non-availability of these acknowledgments needs investigation and report.

(g) Paragraph 17 of the Audit Report for 46-47. Service roll not opened:- Out of sixteen peons, service roll was opened in respect of only one peon. The rolls were to be opened for the others without undue delay.

5. LOSS OF ARTICLES NOT REPORTED TO THE AUDIT DEPARTMENT:- of Rs. 35-3-6 being the cost of missing articles of Board Elementary School, Pambathady, was recovered from Sri. H. Ramayya, Headmaster, in Voucher 1011 of March 1948, as per proceedings L. Dis. 5464/47 dated 9--6--47 and 18--2--48 of the Special Officer. The loss was not reported to the audit department as required by rule 25(2) of the rules relating to receipts and expenditure of District Board.

6. REVISED SCALE OF PAY - FIXATION - IRREGULARITIES:-

(a) Prior to 1--4--1934 all the teacher were on fixed pay. For purpose of weightage in the revised scale of pay brought into force from 1--1--47 the whole service even prior to 1--4--34 has been taken into account and advance increments allowed. Service in the existing scale for purpose of weightage of excludes service on fixed pay. The pay of these all teachers should be revised and excess recovered.

(b) Sri K. G. Krishna Iyer - Second Grade - Certificat No. 781126 - Completed on 10--12--27. Dated of entry into Service 2--4--1925 - Pay fixed on 1--1--47 at Rs. 46/-.

He was on leave on loss of pay from 13--8--1929 to 30--10 (as noted in the Service Register) and joined duty on 1--11--1934. Under Fundamental Rule 18, as he was continuously absent from duty for more than five years, he should be considered as ceased to be

in Nilgiri Board Ryley. His joining duty on 1--11-34 should be considered as fresh appointment. From 1--11--34 to 31--12--46, he has put in 12 years and two months' service for which he is eligible for three advance increments against four allowed. The excess paid at Rs. 1-8-0 p.m. from 1--1--47 needs recovery and pay regulated.

(c) P. Peddanarayana, assistant, Pudul school, who completed his probation on 16--6--46 was on leave on loss of pay from 23--7--45 to 4--2--46 and joined duty on 5--2--46. He was again on leave on loss of pay for an aggregate period of 19 days between 22--7--46 to 13--9--46. As he cannot be granted leave on loss of pay for more than two months during officiating service, under rule 73(a)(ii) of Madras Leave Rules, he should be granted as now entitled with effect from 5--2--46. His pay in the fixation scale should, therefore, be fixed at Rs. 30/- with effect from 1--1--47 and Rs. 31/- from 24--2--47 and at Rs. 32/- from 24--2--48. He was paid at Rs. 31/- from 1--1--47 and at Rs. 32/- from 2--2--48. Excess paid needs recovery and pay regulated.

(d) K. Lakshmi - Hindi Pandit - completed on 24--6--46 - completed probation on 2--6--46 - confirmed from 1--6--46.

Leave on loss of pay:5--7--45 to 16--9--45 Rs. 0-2-6. Y. M. A.

- do - 7--2--46 to 7--4--46 Rs. 0-2-1.

Pay fixed at Rs. 31/- from 1--4--47 and at Rs. 32/- from 1--3--48 (as she was on leave for two months).

As she was on leave on loss of pay during officiating service from 7--2--46 to 7--4--46 for more than two months, she should also be considered as now entitled from 8--4--46 and would be eligible for Rs. ~~31/-~~ 31/- only from 8--4--48 and next increment raising pay to Rs. 32/- from 8--7--48, as she was also on leave from 1--2--47 to 31--3--47 and from 1--2--48 to 31--3--48 during officiating service.

The excess paid at Rs. 1/- from 1--1--47 to 7--4--47 and from 1--3--48 to 7--7--48 needs recovery and future increments regulated.

(e) (1) P. Kuthanand, Higher Grade. Pay on 1--4--44 Rs. 24/-. Pay fixed on 1--1--47 at Rs. 32/-.

(2) L. K. Menon - Pay on 1--6--44 Rs. 23/-. Pay fixed on 1--4--47 at Rs. 32/-

In D. Mis. 16208/45 dated 8-45, the increment of the above two teachers due on 1--4--46 was postponed for one year from 1--4--46.

P. T. O.

But their pay on 1--1--47 was fixed at Rs. 32/-. Till they pass the pe of punishment they should draw pay at the existing rates of pay. The excess paid at Rs. 8/- and Rs. 7/- per month to P. Kunhamad and K. K. Raman, respectively from 1--4--47 to 31--3--48 needs recovery and further increments regulated.

(f) Similarly, the increment of K. Kunhi Kannan, Higher Grade, who was drawing Rs. 23/- on 31--12--46 was stopped for two years with effect from 15--7--45 in Reference C. No. 9401-E7-46 dated 8-46. His pay was fixed at Rs. 32/- from 6--3--47 (the date of return from leave Excess paid at Rs. 9/- from 6--3--47 to 14--7--47 needs recovery.

Further on 31--12--46 he has put in a total service of 7 years and 23 months for purpose of weightage as detailed below.

From 29--2--46 to 31--12--46.	10	4	3
Less period of leave on loss of pay	1	7	17
	8	8	16
Less period of stoppage of increment from 15--7--45 to 31--12--46	1	5	16
	7	3	0

For this service of 7 years and 3 months he was entitled to one increment and the pay on 14--7--47, the date of completion of the period of punishment would be only Rs. 31/- and next increment raising pay to Rs. 32/- from 14--7--48. But he was paid at Rs. 32/- from 6--3--47 and Rs 33/- from 6--3--48. The excess paid needs recov and pay regulated.

(g) K. Krishnan Nair - Higher Grade - continuous service from 3--7--45. Pay fixed at Rs. 31/- on 1--1--47 with an advance incre- ment:- From the Service Register, it was seen that his pay was reduced by Rs. 2/- for a period of one year from 1--11--45. Please state how this period of punishment can be taken into account for increment.

(h) K. Venkatramana, Assistant, Kerosene Board School was on leave from 21--9--45 to 11--6--47 and his pay was fixed at Rs. 31/- from 12--6--47. But it was noticed that for the period from 12--3--47 to 11--5--47 when he was on leave on loss of pay, difference of pay at Rs. 0-8-0 p. m. or Rs. 1/- was drawn in Voucher 1055/3-48 and paid. It was also noticed that when his pay on 31--12--46 was Rs. 21/-, his initial pay was fixed at Rs. 30/- from 1--1--47 and paid in Voucher 436/9-47. As he was on leave up to 11--6--47, he was not entitled

was not entitled for this pay. The excess paid for the period from 12--3--47 to 11--3--47 (rest on leave on loss of pay) at Rs. 4-8-0 p. m. or Rs 9/- needs recovery. Total amount to be recovered Rs. 10/-.

(i) Under paragraph 3 (a) of G.O. Ms. No. 2035, Education, dated 19--9--47, an employee not eligible for advance increment shall be allowed to count service in the existing scale of pay for increment on the revised scale of pay up to a maximum of one year. But in the following cases an increment was allowed from 1--1--47 instead of from the date of completion of one year of service since last increment. The excess paid needs recovery and pay regulated.

	Grade.	Date of last incre.	Excess.
1. K. Kallieni Rai, Paiyali Ms	H.E.	1--4--46	Re. 1/- from 1-1-47 to 31-3-47 & 1-1-48 to 31--3--48.
2. M. Kannan.	H.E.	1--4--46	Re. 1/- from 1-1-47 to 31-3-47
		Increment stopped for 3 months	from 1-4-48 to 30-6-48.
3. T. Mukti Krishna, Paduval.	H.E.	1--7--46	,, 1-1-47 to 30-7-47. ,, 1-1-48 to 30-7-48.
4. V. Narayana [illegible]	H.E.	6--1--46	,, 1-1-47 to 4-1-47. ,, 1-1-48 to 4-1-48.
5. V. P. Anandan Gurukal	H.E.	21--3--46	Re. 1/- from 1-1-47 to (20-3-47. 1-1-48 to 20-3-48.
6. M. Abdurahiman.	H.E.	1--7--46	,, from 1-1-48 to 30-6-48. 1-1-48 to 30-6-48.
7. M. Govinda Menbier.	H.E.	13--8--46	,, 1-1-47 to 31-1-47 ,, 12-8-47. 1-8-48 to 12-8-48.
8. P. Ibrahim.	L.P.	27--7--46	Re. 1/- 1-1-47 to 26-7- ,, 1-1-48 to 26-7-48
9. P. Ahmed	H.E.	2--4--46	,, 1-1-47 to 1-4-47. ,, 1-1-48 to 1-4-48.
10. M. Sulaiman.	L.E.	1--4--46	,, 1-1-47 to 31-3-47. ,, 1-1-48 to 31-3-48.
11. K. U. Kadavi.	H.E.	14--1--46	,, 1-1-47 to 13-1-47. ,, 1-1-48 to 13-1-48.
12. P. Janaki.	H.E.	1X--4--46	,, 1-1-47 to 30-3-47. ,, 1-4-48 to 31-3-48.
13. T. K. Mad[illegible]	H.E.	19-- 17--4--46	,, 1-1-47 to 16-4-47. ,, 1-1-48 to 16-4-48.
14. K. Assiner.	H.E.	8--6--46	,, 1-1-47 to 7-7-47. ,, 1-1-48 to 7-7-48.

8. LEAVE SALARY - EXCESS. K. G. KRISHNA IYER - SECOND GRADE.

For the reasons stated in paragraph 8(b) above he should be considered

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no ~~xxxxxx~~, having ceased to be in District Board employ and on rejoining on 1--11--34 should be considered as now ~~entered~~ on 12--8--1920 when he went on leave on loss of pay up to 31--10--34, he had the following leave at his credi

	Y. m. d.	Y. m. d
col. 16	0 -0 -7	
" 17	0- 3-13	0- 3- 20

This leave should have been considered as lapsed. But it was noticed that the same was carried over and availed of subsequently as detailed below. This was irregular and the excess paid for 7 days at Rs. 35/- and 0--3--13 at Rs. 66/- plus D.A. Rs. 18/- or Rs. 6-15-0 plus Rs. 218-13-0 or Rs. 225-12-0 needs recovery.

Against a balance of 7 days under col. 16. taken,

1 day on 31--7--37.	Leave salary at Rs. 35/- p. m.
1 " " 26--11--37.	
1 " " 7--12--37.	
4 " " 4 to 7--7--46.	
7	

The balance of 0--3--13 under col. 17 was availed of from 1--7--47 to 13--10--47. Leave salary at Rs. 46 plus Rs. 18 D.A (The balance on 14--10--47 was nil under col. 18).

8. BONUS - PAYMENT TO STAFF - DEBITED TO (E.E) elementary FUNDS - SANCTION WANTING:- In G.O. No. Ms. 1295, L.A., dated 12--8--47, the Government sanctioned the payment of a bonus equivalent to a months' pay for all subordinates of District Board (other than Education Staff, scavengers and conservancy menials) as the financial position did not permit the adoption of the revised scale of pay from 1--1--47. As the peons and conductresses in Elementary Schools were not given the benefit of the revised scale of pay with effect from 1--1--47 they were given the bonus, on the strength of the above Government Order and the expenditure amounting to Rs. 305-3-0 as detailed in item No. 1 of the Annual Objection Statement was debited to Elementary Education Fund. The sanction of Government for debiting expenditure to Elementary Education Funds was not pointed out.

9. ACKNOWLEDGMENTS WANTING:- Acknowledgments stamped wherever necessary were not produced for audit in the following cases:-

VOUCHER NO.	MONTH.	SCHOOL		AMOUNT.		
615	..December '47.	Sampaji .. P. Kannaiya.	Rs.	6	2	0 money orde acknowledg-ment.
596	"	Kodamur. A.P. Kodlaya.		5	0	0
637	"	Kodmug) Head- Kodapuram) master.		29	8	0
1083	..March 1948.	Alijur.		5	0	0
1078	"	Gangolli Hindustani..Head-master.		35	8	0
"	"	"Girls "		31	8	0
"	"	Bindur Hindustani "		24	8	0
"	"	" " (Girls) "		17	0	0
"	"	Alandoor elementary school		27	28	0
"	"	Hasabettu Head-master		18	12	0
"	"	Buntwal Boys "		68	0	0
"	"	" Girls "		45	8	0
"	"	Guruvayankere "		16	0	0
"	"	Suberbail. "		27	8	0
"	"	Anai. "		27	8	0
"	"	Bella East. "		52	8	0
				437	6	0

10. ADVANCES RECOVERABLE (a) The following advances for Monsoon repairs were pending adjustment till the close of audit. As the repairs for which advances were made should have been carried out long ago, early action may be taken to adjust these advances.

VOUCHER NO.	P A R T Y.		AMOUNT.		
295/ 7-46	Headmaster	Devashyapudur school.	Rs.	15	0 0
560/11-46	"	Haleangadi "		6	7 0
/ 2-47.	"	Bantra		9	0 0
1161/ 3-47	"	Vamanjur Mopla.		140	0 0
"	"	Kanhangad south		109	0 0
150/5-47.	"	Kalmanja		27	0 0

(b) A sum of Rs.43/- advanced to Head-master, Grijjady school in Vr.No.295/7-46 for supply of furniture was also pending adjustment. The cause of delay is not apparent.

(c) Vr.No. 657/ 12-46 .. cost of forms - Hose & CO. Rs. 248--15--0
" 658/ 12-46 .. do. Government press. Rs. 739-12--0.

It may be ascertained whether the forms indented for have not yet been received. If received, the necessary adjustment may be made at early. If not recovered, action may be taken to get them without furtner delay.

11. The result of audit may be considered fairly satisfactory.

12. The gross receipts and charges of the year were Rs.11,68,097/- and Rs. 11,71,169/8/- respectively.

/d.t.e./

13. ONE HUNDRED AND TWENTY-TWO (122) objections involving Rs. 3,633--0--0 were pending settlement at the close of audit as detailed in the annual objection statement for 1947-48 and as shown below: -

Year.	No. of items.	Amount.
1946 - 1947 ..	43	Rs. 937 13 6
1947 - 1948 ..	79	Rs. 2,695 5 6
	122	Rs. 3,633 3 0

R. GOPALA AYYANGAR,
Assistant Examiner of Local Fund Accoun
Western circle: S A L E M.

Forwarded to the President, District Board, SOUTH KANARA I (MANGALORE) in duplicate with the request that the repor may kindly be returned within 3 (three) months to the Distri Inspector of Local Fund Accounts, Soth Kanara Dt., Bas (Mangalore) with reply in triplicate duly approved by the District Boardf for submission to Government.

...l budget estimate for ordinary expenditure and the account of the South Canterbury District Road Board for the year 1947-1948.

Item or account.	Actuals.	Final Budget Appropriation
ORDINARY.		
Balance brought forward.	96401-10-3.	
1. Rates.	313326--0-0-	300000.
2. Rates on Crown land.	5765--0-0	7000.
3. Rates on Native land.	1170--0-0	
4. Income from investment.		
5. Other receipts.	3700--0-0	1780.
6. Government grant		
(i) under section 47 of the Act.	97050--0-0.	97000.
(ii) under provision of section 37 of the Act.	268197--0-0.	281500.
(iii) for compulsory education.	175730--0-0.	171500.
(iv) for dentists allowances.	- - -	2700.
(v) for milk scheme.	135000--0-0.	
7. Contribution from the Ordinary Account.	475409-0-0	47540.
8. Special roll collection.	7541-17-0	7542.
9. Miscellaneous receipts.	7600-17-0	600.
10. Sale of Government dredge.	1114--0-0	
11. Loan from Government.	70000--0-0	
LOANS.		
Loan.	28--0-0	
Loan for Hospital.	9770--17-7	10520.
Total Ordinary.	1136826--4-3	1044961.
LOANS.		
Account Grant.		65000.
Account transferred from Ordinary.	9770--17-7	10520.
Total Loans.	9770--17-7	75400.
Total Ordinary & Loans.	1146596--1-10	1120361.
Total including Balance.	1242697--12-1.	1216361.

xpenditure - Ordinary.

taff

Pensions and Allowances.

t.Sd. Cantonmental officer.	1955--12-0.)	610.
[illegible] Station.	328---8-0.)	
	332---0-0.)	
Travelling allowance and contingencies.	139---7-0.)	
(b) Others.	339011---8-0.)	
Travelling allowance.	37592--10-0.)	39460
(c) Clerks and Servants	9935---0-0.)	
Compensation allowance.	2670---0-0.)	14660.
(2) Contribution to Provident Fund.	29015---0-0.	29000.
(3) Travelling allowance.	797---7-0.	2000.
(4) Gratuity.	15---0-0.	500.
Compulsory education		
Teaching staff.	8033--13-0.	
Furniture and apparatus.	6170--13-0.	
2. Contingencies and equipment -		
(1) Contingencies.		
(a) House rent.	20657---7-0.	[illegible]
(b) Other items.	23812--10-0.	[illegible]
(2) Diet.		
(3) Furniture and apparatus.	1074[illegible]---7-0.	2500.
(4) Library books and apparatus.	397--12-0.	
3. [illegible] Library and [illegible].		[illegible]
4. Prizes and Scholarships.		
5. Grants to Buildings.	7578--10-0.	21000.
6. Contribution to municipalities.		150.
7. Inspection and supervision charges.	4075---6-0.	4570.
8. [illegible] Accounts.	5307---5-0.	12500.
9. [illegible] Advances.		
Total I.	116[illegible]--12-0.	11[illegible].
[illegible] Buildings.	[illegible].	[illegible].
(1) Military works.	2800---0-0.	32500.
(2) [illegible] Other works.	3783---3-0.	38500.
2. Equipment - Furniture.	1412---4-0.	15000.
Library books.		
Total.	9770--15-0.	86000.
Total Ordinary and Capital.	1171169--8--0.	[illegible]
Closing balance.	95419--5--0.	- 1,3068.
Grand total including balance.	1266588-13--0.	1[illegible].

Chandler

District Inspector of [illegible] Accounts
South Kanara.

Replies to the Audit Report on the Elementary Education Fund Accounts of the South Kanara District Board for 1947-1948.

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4. (a) Pending paras of previous audit report:-- The matter is under investigation.

(b) Necessary action has been taken to ascertain and make good the loss, if any. Final orders will be passed shortly and the fact intimated.

(c) As already stated in my letter Roc.No.5725-114-49 dated 3-5-1949 in reply to the further remarks communicated by the Dt. Inspector of L. F. Accounts in his letter L.F.No.75 dated 4-3-49 the matter is still under correspondence with the Dt. Educational Officer, South Kanara and the parties. Further action will be taken on receipt of their replies.

(d) Sanction of the Director of Public Instruction communicated in his Procs.L.Dis.305-M-49 dated 25-3-49, shown to the Dt. Inspector of L. F. Accounts and the objection wiped off.

(e) The amount of law charges has since been debited to the General funds of the District Board vide Vr.No.2123/11-48. The connected papers were once shown to the Auditor and they will be shown again as called for in the further remarks communicated by the Dt. Inspector of L. F. Accounts, in his letter L.F.No.179 dated 3-6-1949.

(f) The objection has since been dropped by the Dt.Inspector of L. F.Accounts vide his further remarks referred to above.

(g) Service rolls have since been opened and will be produced in local audit.

5. This objection had been raised already in item No.54 of the Audit objection, statement for August 1946 communicated by the Dt. Inspector of L. F. Accounts in his L.F.No.180 dated 20-6-47, the connected papers were shown and the objection finally dropped.

6. (a) The Government have been addressed in this office letter Roc.No.6652-49-E14 dated 29-6-49 to approve the refixation of pay already ordered.

(b) A sum of Rs.(285-0-0) Two hundred and eighty five has been ordered to be recovered in 24 monthly instalments from the teacher and his pay refixed. Please see this office Procs.Ref. C.No.12529-E12-49 dated 30-5-49, a copy of which was communicate to the Dt. Inspector of L. F. Accounts.

(c) The pay of the teacher has been refixed and excess payment of Rs.5-7-0, five and annas seven only, recovered from hi pay for May 1949 as per this office Vr.No.209-6/49. A copy of this office Procs.Ref.C.No.12529-E12-49 dated 1-6-49, on the subject has been communicated to the Dt. Inspector of L.F.Accoun

(d) A sum of Rs.32-1-0 thirty two and annas one only has bee ordered to be recovered from the teacher, in this office Procs. C.No.12529-E12-49 dated 26-5-49, a copy of which has been communicated to the Dt. Inspector of L.F. Accounts. The teache has been asked to refund the amount to the account of the Dt. Board. The refund is awaited.

(e) (1) & (2):-- The Director of Public Instruction has been addressed in the matter in this office letter Roc.No. 12528-48-E12 dated 30-6-1949. Further action will be taken on receipt of his reply.

(e) (f) : This will be similarly dealt with on receipt of the Director of Public Instruction's reply referred to above.

(g): The period of punishment was taken into account as there is no rule to the contrary.

(h): The total amount of Rs.10/- ten only, was recovered from the teacher, in Vr.No.209/6-49. Please see a copy of this office Procs.Roc.No.12529-E12-49 dated 30-6-49 communicated to the Lt. Inspector of L. F. Accounts.

(i): The Examiner of L. F. Accounts has been addressed in the matter as per this office Rc.Rc.6682-E14-49 dated 29-6-49. Further action will be taken on receipt of his reply.

7. Leave Salary - K.S. Krishna Iyer: Please see my reply to para 6(b) above.

8. Bonus - Payment to staff - Debited to L.E. Funds: Sanction has been accorded by Government in their Memorandum No.39127-49-3. B2, Edn. dated 16-6-1949, to the debit to the Ele. Education fund of the expenditure incurred on the payment of bonus to peons and conductresses.

9. Acknowledgements wanting: Vr.No.615/December 1947 - Rs.6-2-0.

The Post Office Receipt No.25 in token of having sent the money to the teacher is available in Acquittance file No.11/47. This may be accepted as no further claim will arise in this behalf.

Vr.Nos.596, 687, 1083/3/48 December 1947 : The M.C.Ackts. are being traced out.

10. Advances Recoverable:a) The advances mentioned below have been adjusted as per the vouchers mentioned against each.

1) Haleangady Rs.6-7-0 - Adjusted in V.R.No.606/1-49
2) Vamanjur Kopla Rs.140/- do - 140/12-48
3) Kunhanad South - Rs.[illegible]/- -do - 109/10-48
4) Kalmanja Rs.27/- - do - 129/6-48

Action is being taken with regard to the adjustment of the remaining items.

10(b) : Gujjady School: A final bill has already been called for from the Headmaster, Gujjady Pd.Ele.school in respect of the supply of furniture to the school. On receipt of the bill, the advance will be adjusted.

10(c): Rs.248-15-0 has been adjusted in Vr.No.515/11-48 and Rs.739-13-0 in Voucher No.516/11-48.

S.K. District Board Office,
Mangalore, dated 28-6-1949
S/4-7-49

FOR SPECIAL OFFICER,

Extract from the Proceedings of the Special Officer, District Board, South Kanara, dated 28-6-1949.

4902. Read Audit Report on the Elementary Education Fund accounts of the South Kanara District Board for 1947-'48 communicated by the Assistant Examiner of L. F. Accounts.

Also draft replies to the Audit report.

RESOLUTION: "Approved"

Sd: M. Sunder Rao,
For Special Officer.

/True Extract/

FOR SPECIAL OFFICER,
District Board, South Kana

L.F.NO. 3165/1287 49 G

EXAMINER'S OFFICE, MADRAS.
DATED AUGUST 1949.

Sub: AUDIT REPORT-Elementary Education Fund-1947-48-South Kamara District Board.

-oOo-

FORWARDED to the Secretary to Government, Education & Public Health Department with copies of the Special Officer's replies and the resolution of the District Board.

PARA 10(b) of the AUDIT REPORT:

It has since been reported that the teacherx died in December '46 and that no furniture was purchased. Recovery was not made either while disbursing salary for December '46 or even at the time of closing and disbursing the Provident Fund amount. The amount seems recoverable from the person responsible.

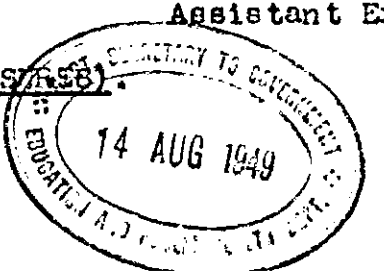
PARA 13 of the AUDIT REPORT:

The Annual objection Statement has not yet been returned with replies.

Assistant Examiner.

To

The Secretary to Government,
E.& P.H.Dept., MADRAS. (WITH ENCLOSURES).



AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SOUTH KANARA DISTRICT BOARD FOR 1947—48.

Name of auditor:- Mr. C. W. Andrews, District Inspector of L.F. Accounts.

Time taken for audit:- From 15th October 1948 to the 9th Dec., '48

—:o:—

The Office of Special Officer was held by J. F. Sanders Esq., M.B.E., I.C.S., Collector, from 1—4—47 to 26—1—48, by Sri M. Sunder Rao, Personal Assistant to the Special Officer from 27—1—48 to 29—1—48 and by Sri S. R. Kaiser, M.A., I.C.S., Collector from 30—1—48 to 31-3-48.

2. The receipts and payments during the year are shown in the annual accounts appended together with the opening and closing balances. A single cash book was maintained for both the general and Elementary Education Funds. The opening balance in cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1947 and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Annual Objection Statement which should be treated as part of this report.

PENDING PARAS OF PREVIOUS AUDIT REPORT:

(a) PARA 5 (a) OF AUDIT REPORT FOR 46-47.
MISAPPROPRIATION OF DISTRICT BOARD FUNDS:- The recovery of the amount of Rs. 81-3-0 misappropriated and final action against the teacher were pending till the close of audit.

(b) PARA 6 OF AUDIT REPORT FOR 46-47. LOSS DUE TO NOT HANDING OVERCHARGE:- Action to ascertain and to make good the loss, if any, was pending till the close of audit.

c) PARA 7 (d) OF THE AUDIT REPORT FOR 46-47. MIDDAY MEALS - PERMANENT ADVANCE PENDING REALISATION:- A sum of Rs. 96-15-0 was still pending realisation till the close of audit.

(d) PARAGRAPH 11 OF AUDIT REPORT FOR 46-47. SHORT SANCTION [illegible]:- Sanction of the Director of Public Instruction for investigating and payment of arrear claims paid in voucher 425/10-46 for Rs. 8/-

and in voucher 377/8-46 for Rs. 20-12-0 were not produced as yet.

(e) Paragraph 14 of Audit Report for 46-47. Irregular expenditure - Sanction and records wanting - Rs. 204-2-0:- Sanction of Government for debit of law charges to Elementary Education Funds and the Comm records and acknowledgment wanting were not shown

(f) Para 13 of Audit Report for 46-47. Acknowledgments Wanting:

Acknowledgments to the extent of Rs. 292/- still remained to be produced. The cause for non-availability of these acknowledgments needs investigation and report.

(g) Paragraph 17 of the Audit Report for 46-47. Service rolls not opened:- Out of nineteen cases, service roll was opened in respect of only one case. The rolls may be opened for the others without further delay.

5. LOSS OF ARTICLES NOT REPORTED TO THE AUDIT DEPARTMENT:- A sum of Rs. 75-3-6 being the cost of missing articles of Board Elementary School, Parbathady, was recovered from Sri. K. Ramayya, Headmaster, in Voucher 1011 of March 1948, as per proceedings L. Dis.5464/47 dated 9--6--47 and 18--2--48 of the Special Officer. The loss was not reported to the audit department as required by rule 25(2) of the rules relating to receipts and expenditure of District Board.

6. REVISED SCALE OF PAY - FIXATION - IRREGULARITY

(a) Prior to 1--4--1934 all the teacher were on fixed pay. For purpose of weightage in the revised scale of pay brought into force from 1--4--47 the whole service even prior to 1--4--34 has been taken into account and advance increments allowed. Service in the existing scale for purpose of weightage of excludes service on fixed pay. The pay of these all teachers should be revised and excess recovered

(b) Sri K. S. Krishna Iyer - Second Grade - Certificate No. 781126 - Completed on 10--12--27. Dated of thy into Service 2--4--1925 - Pay fixed on 1--1--47 at Rs. 46/-

He was on leave on loss of pay from 13--8--1929 to 30-10-34 (as noted in the Service Register) and joined duty on 1--11--1934. Under Fundamental Rule 18, as he was continuously absent from duty for more than five years, he should be considered as ceased to be

in District Board Employ. His joining duty on 1--11-34 should be considered as fresh appointment. From 1--11--34 to 31--12--46, he has put in 12 years and tow months' service for which he is eligible for three advance increments against four allowed. The excess paid at Rs. 1-8-0 p.m. from 1--1--47 needs recovery and pay regulated

(c) P. Padakannaya, assistant, Padil School, who completed his probation on 16--6--46 was on leave on loss of pay from 23--7--45 to 4--2--46 and joined duty on 5--2--46. He was again on leave on loss of pay for an aggregate period of 19 days between 22--7--46 to 13--9--46. As he cannot be granted leave on loss of pay for more than two months during officiating service, under rule 83(c)(11) of Madras Leave Rules, he should be treated as new entrant with effect from 5--2--46. His pay in the fixed scale should, therefore, be fixed at Rs. 30/- with effect from 1--1--47 and Rs. 31/- from 24--2--47 and at Rs. 32/- from 24--2--48. He was paid at Rs. 31/- from 1--1--47 and at Rs. 32/- from 2--2--48. Excess paid needs recovery and pay regulated.

(d) K. Rosa - Higher Grade - completed on 24--6--45 - completed probation on 3--6--46 - confirmed from 1--4--48.
Leave on loss of pay: 5--7--45 to 10--9--45 Rs. 0-2-6. Y.M.A.

- do - 7--3--46 to 7--4--46 Rs. 0-2-1.

Pay fixed at Rs. 31/- from 1--4--47 and at Rs. 32/- from 1--3--48 (as she was on leave for two months).

As she was on leave on loss of pay during officiating service from 7--3--46 to 7--4--46 for more than two months, she should also be considered as new entrant from 8--4--46 and would be eligible for Rs. ~~31/-~~ 31/- only from 8--4--47 and next increment raising pay to Rs. 32/- from 8--7--48, as she was also on leave from 1--2--47 to 31--3--47 and from 1--3--48 to 31--3--48 during officiating service.

The excess paid at Rs. 1/- from 1--1--47 to 7--4--47 and from 1--3--48 to 7--7--48 needs recovery and future increments regulated.

(e) (1) P. Kunhamad, Higher Grade. Pay on 1--4--44 Rs. 24/-. Pay fixed on 1--1--47 at Rs. 32/-.

(2) K. K. Raman - Pay on 1--4--44 Rs. 23/-. Pay fixed on 1-4-47 at Rs. 32/-

In D. Mis. 15298/45 dated 8-45, the increment of the above

But their pay on 1—1—47 was fixed at Rs. 32/-. Till they pass the peri of punishment they should draw pay at the existing rates of pay. The excess paid at Rs. 8/- and Rs. 7/- per month to P. Kunhamad and K. K. Raman, respectively from 1—4—47 to 31—3—48 needs recovery and ~~further~~ increments regulated.

(f) Similarly, the increment of K. Kunhi Kannan, Higher Grade, who was drawing Rs. 23/- on 31—12—46 was stopped for two years with effect from 15—7—46 in Reference C. No. 9401-37-46 dated 8-46. His pay was fixed at Rs. 32/- from 6—3—47 (the date of return from leave Excess paid at Rs. 9/- from 6—3—47 to 14—7—47 needs recovery.

Further on 31—12—46 he has put in a total service of 7 years and 23 months for purpose of ~~weightage~~ as detailed below.

	Rs.	As.	P.
	10	4	3
Less period of leave on Loss of Pay	1	7	17
~~Less period of stoppage of increment from~~	8	6	16
Less period of stoppage of increment from 15—7—46 to 31—12—46	1	5	16
	7	3	0

For this service of 7 years and 3 months he was entitled to one increment and the pay on 14—7—47, the date of completion of the period of punishment would be only Rs. 31/- and next increment raising pay to Rs. 32/- from 14—7—48. But he was paid at Rs. 32/- from 6—3—47 and Rs. 33/- from 6—3—48. The excess paid needs recov and pay regulated.

(g) K. Krishnan Nair - Higher Grade - continuous service from 3—7—45. Pay fixed at Rs. 31/- on 1—1—47 with an advance increment. From the Service Register, it was seen that his pay was reduced by Rs. 2/- for a period of one year from 1—11—45. Please state how this period of punishment can be taken into account for increment.

(h) K. ... Attender, Assistant, Harbour Board School was on leave from 21—8—45 to 11—6—47 and his pay was fixed at Rs. 31/- from 12—6—47. But it was noticed that for the period from 12—3—47 to 11—5—47 when he was on leave on half pay, difference of pay at Rs. 0-3-0 p. m. or Re. 1/- was drawn in Voucher 1055/3-48 and paid. It was also noticed that when his pay on 31—12—46 was Rs. 21/-, his initial pay was fixed at Rs. 30/- from 1—1—47 and paid in Voucher 436/3-47. As he was on leave upto 11—6—47, he

was not entitled for this pay. The excess paid for the period from 12-3-47 to 11-6-47 (rest on leave on loss of pay) at Rs. 4-2-0 p. m. or Rs. 9/- needs recovery. Total amount to be recovered Rs. 10/-.

(i) Under paragraph 3 (g) of G.O. No. Ms. 2035, Education, dated 15-9-47, an employee not eligible for advance increment shall be allowed to count service in the existing scale of pay for increment on the revised scale of pay up to a maximum of one year. But in the following cases an increment was allowed from 1-1-47 instead of from the date of completion of one year of service since last increment. The excess paid needs recovery and pay regulated.

	Grade.	Date of last increment.	Excess.
1. K. Kalliani Bai, Paivalike	H.T.	1-6-46	Rs. 1/- from 1-1-47 to 31-3-47 & 1-1-48 to 31-5-48.
2. M. Kannan.	H.E.	1-4-46 Increment stopped for 13 months	Rs. 1/- from 1-1-47 to 31-3-47 from 1-4-48 to 30-6-48.
3. T. Kunhi Krishna, Paduvel.	H.T.	30-7-46	,, 1-1-47 to 29-7-47. ,, 1-1-48 to 29-7-48.
4. V. Narayana Warrier.	H.E.	5-8-46	,, 1-1-47 to 4-8-47. ,, 1-1-48 to 4-8-48.
5. V. P. Anandan Gurukal.	H.E.	21-3-46	Rs. 1/- from 1-1-47 to (20-3-47. 1-1-48 to 20-3-48.
6. M. Abdurahiman.	H.E.	1-7-46	,, from 1-1-48 to 30-6-48. 1-1-48 to 30-6-48.
7. M. Govinda Warrier.	H.E.	13-8-46	,, 1-1-47 to 31-1-47 ,, 12-8-47. 1-8-48 to 12-8-48.
8. P. Ibrahim.	H.T.	27-7-46	Rs. 1/- 1-1-47 to 26-7- ,, 1-1-48 to 26-7-48
9. P. Ahmed.	H.E.	2-4-46	,, 1-1-47 to 1-4-47. ,, 1-1-48 to 1-4-48.
10. M. Sulaiman.	L.E.	1-4-46	,, 1-1-47 to 31-3-47. ,, 1-1-48 to 31-3-48.
11. K. U. Madhavi.	H.E.	14-1-46	,, 1-1-47 to 13-1-47. ,, 1-1-48 to 13-1-48.
12. P. Janaki.	H.E.	17-4-46	,, 1-1-47 to 30-3-47. ,, 1-4-48 to 31-3-48.
13. T. K. Madhavi	H.E.	17-4-46	,, 1-1-47 to 16-4-47. ,, 1-1-48 to 16-4-48.
14. K. Ammini.	H.E.	8-6-46	,, 1-1-47 to 7-7-47. ,, 1-1-48 to 7-7-48.

8. LEAVE SALARY - MUCHUS. K. C. KRISHNA IYER - SECONDMENT.

For the reasons stated in paragraph 8(b) above he should be considered

as xxx exhxxxt, having ceased to be in District Board employ and on rejoining on 1--11--34 should be considered as new entrant on 12--8--1929 when he went on leave on loss of pay up to 31--10--34, he had the following leave at his credit:-

col. 16	y. m. d.	y. m. d.
17	0- 3-13	0- 3- 20

This leave should have been considered as lapsed. [illegible] the same was carried over and availed of subsequently as detailed below. This was irregular and the excess paid for 7 days at Rs. 35/- and 0--3--13 at Rs. 36/- plus D.A. Rs. 18/- or Rs. 6-15-0 plus Rs. 218-13 or Rs. 225-12-0 needs recovery

Against a balance of 7 days under col. 16. taken,

day on 31--7--37.
" " 26--11--37.
" " 7--12--37.
" " 4 to 7--7--48.

The balance of 0--3--13 under col. 17 was availed from 1--7--47 to 15--10--47. Leave salary at Rs. 46 plus Rs. 18 D.A. (The balance on 14--10--47 was nil under col

8. BONUS - PAYMENT TO STAFF - DEBITED TO (E.E.) FUNDS - SANCTION WANTING:- In G.O. No. Ms. 1000, L.A., dated 12--8--47, the Government sanctioned the payment of a bonus equivalent to a months' pay for all subordinates of District Board (other than Education Staff scavengers and conservancy menials), as the financial position did not permit the adoption of the revised scale of pay from 1--1--47. As the peons and conductresses in elementary Schools were not given the benefit of the revised scale of pay with effect from 1--1--47 they were given the bonus, on the strength of the above Government Order and the expenditure amounting to Rs. 265-8-0 as detailed in item No. 1 of the Annual Objection Statement was debited to Elementary Education Fund. The sanction of Government for debiting expenditure to Elementary Education Funds was not pointed out.

9. ACKNOWLEDGMENTS WANTING:- Acknowledgments stamped where necessary were not produced for audit in the following cases:-

VOUCHER NO.	MONTH.	SCHOOL.		AMOUNT.		
615	..December '47.	Sampaji .. P. Kannaiya.	Rs.	6	2	0 money orde acknowledgment.
596	"	Kodamur. A.P. Kedlaya.		5	0	0
637	"	Kodmug Kudapuram	Head-master.	29	3	0
1083	..March 1948.	Aliyur.		5	0	0
1078	"	Gangolli Hindustani..	Head-master.	35	8	0
"	"	"Girls	"	31	8	0
"	"	Bindur Hindustani	"	24	8	0
"	"	" (evils)	"	17	0	0
"	"	Alandoor elementary school		27	18	0
"	"	Hasabettu	Head-master	18	12	0
"	"	Buntwal Boys	"	68	0	0
"	"	" Girls	"	45	8	0
"	"	Guruvayankere	"	16	0	0
"	"	Suberbail.	"	27	8	0
"	"	Amai.	"	27	8	0
"	"	Bella East.	"	52	8	0
				437	6	0

10. (a) The following advances for Monsoon repairs were pending adjustment till the close of audit. As the repair for which advances were made should ave been carried out long ago, early action may be taken to adjust these advances.

VOUCHER NO.	PARTY.		AMOUNT.		
295/ 7-46	Headmaster	Devashyapudur school.	Rs. 15	0	0
560/11-46	"	Haleangadi "	6	7	0
/ 2-47.	"	Bantra	9	0	0
1161/ 3-47	"	Vamanjur Hopla.	140	0	0
"	"	Kanhangad South	109	0	0
150/5-47.	"	Kalmanja	27	0	0

(b) A sum of Rs.48/- advanced to Head-master, Grijjady school in Vr.No.295/7-46 for supply of furniture was also pending adjustment. The cause of delay is not apparent.

(c) Vr.No. 657/ 12-46 .. cost of forms - Hoe & CO. Rs. 248--15--0
" 658/ 12-46 .. do. Government press. Rs. 739-13--0.

It may be ascertained whether the forms indented for have not yet been received. If received, the necessary adjustment may be made at early. If not received, action may be taken to get them without further delay.

11. The result of audit may be considered fairly satisfactory.

12. The gross receipts and charges of the year were Rs.11,68,097/- and Rs. 11,71,169/8/- respectively.

13. ONE HUNDRED AND TWENTY-TWO (122) objections involving Rs. 3,633--3--0 were pending settlement at the close of audit as detailed in the annual objection statement for 1947-48 and as shewn below: -

Year.	No. of items.	Amount.
1946 - 1947 ..	43	Rs. 937 13 6
1947 - 1948 ..	79	Rs. 2,695 5 6
	122	Rs. 3,633 3 0

R. GOPALA AYYANGAR,
Assistant Examiner of Local Fund Accounts
Western circle: S A L E M.

The President, District Board, SOUTH KANARA DT (MANGALORE) in duplicate with the request that the report may kindly be returned within 3 (three) months to the District Inspector of Local Fund Accounts, South Kanara Dt., Box (Mangalore) with reply in triplicate duly approved by the District Board for submission to Government.

...1947-1948.

...	...	...
I...		
...	...87.1-10-.	
1. ...	...3...-1-1-	...4000.
...	...7c3---0-C	7...0.
...	...170---0-C	
...	...4700---0-0	17...0.
...	...C7...00--0-0.	37...00.
...	...4017.7---0-0.	2...0.
...	...1387.---0-0.	17...0.
...	...	4...0.
...	...1.3...00--0-0.	
...	...173.09-0-0	6...0.
...	...7...41-1...-	7...0.
...	...7...0-1...-0	7...0.
...	...111---0-0	
...	...7...0---0-0	
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...	...1770---1...0	...0.
...	...1...0---0-0.	1...0.
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...		65...0.
...	...37.3---1...0	...0.
...	...3 70---1...0	3...0.
...	...1...7---0-0	11...0.
...	...12...03---1...0.	11...0.

[illegible]		
[illegible] and allowances.		
[illegible] official.	[illegible]	[illegible]
[illegible]	[illegible]	
[illegible] allowance and contingencies.	[illegible]	
[illegible]	[illegible]	
[illegible] allowance.	[illegible]	[illegible]
[illegible] and servants.	[illegible]	
[illegible] allowance.	[illegible]	[illegible]
Contribution to [illegible]	[illegible]	[illegible]
[illegible] allowance.	[illegible]	[illegible]
[illegible]ality.	[illegible]	[illegible]
[illegible]		
[illegible] staff.	[illegible]	
[illegible] and [illegible].	[illegible]	
[illegible] and [illegible] -		
contingencies.		
[illegible].	[illegible]	[illegible]
[illegible] items.	[illegible]	[illegible]
[illegible]		
[illegible] and [illegible].	[illegible]	[illegible]
[illegible] books [illegible].	[illegible]	[illegible]
[illegible]		
[illegible] and [illegible].		[illegible]
for buildings.	[illegible]	[illegible]
[illegible] to buildings.		
[illegible]	[illegible]	[illegible]
[illegible].	[illegible]	[illegible]
[illegible].	[illegible]	[illegible]
Total.	[illegible]	[illegible]
[illegible]		
[illegible] buildings.	[illegible]	[illegible]
[illegible].	[illegible]	[illegible]
[illegible] and [illegible].	[illegible]	[illegible]
[illegible] - furniture.	[illegible]	[illegible]
[illegible].		
Total.	[illegible]	[illegible]
[illegible] Capital.	1171169--8--0.	[illegible]
[illegible] balance.	[illegible]	- [illegible]
[illegible] balance.	[illegible]	[illegible]

[illegible],

[illegible].

Chandler

[illegible] Assistant [illegible],
[illegible]

Replies to the Audit Report on the Elementary Education Fund Accounts of the South Kanara District Board for 1947-1948.

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4. (a) Pending paras of previous audit report:-- The matter is under investigation.

(b) Necessary action has been taken to ascertain and make good the loss, if any. Final orders will be passed shortly and the fact intimated.

(c) As already stated in my letter Roc.No.6725-E14-49 dated 5-5-1949 in reply to the further remarks communicated by the Dt. Inspector of L. F. Accounts in his letter L.F.No.75 dated 4-3-49 the matter is still under correspondence with the Dt. Educational Officer, South Kanara and the parties. Further action will be taken on receipt of their replies.

(d) Sanction of the Director of Public Instruction communicated in his Procs.L.Dis.305-M-49 dated 25-3-49, shown to the Dt. Inspector of L. F. Accounts and the objection wiped off.

(e) The amount of law charges has since been debited to the General funds of the District Board vide Vr.No.2123/11-48. The connected papers were once shown to the Auditor and they will be shown again as called for in the further remarks communicated by the Dt. Inspector of L. F. Accounts, in his letter L.F.No.179 dated 3-6-1949.

(f) The objection has since been dropped by the Dt.Inspector of L. F.Accounts vide his further remarks referred to above.

(g) Service rolls have since been opened and will be produced in local audit.

5. This objection had been raised already in item No.54 of the Audit objection, statement for August 1946 communicated by the Dt. Inspector of L. F. Accounts in his L.F.No.180 dated 20-6-47, the connected papers were shown and the objection finally dropped.

6. (a) The Government have been addressed in this office letter Roc.No.6652-49-E14 dated 29-6-49 to approve the refixation of pay already ordered.

(b) A sum of Rs.(285-0-0) Two hundred and eighty five has been ordered to be recovered in 24 monthly instalments from the teacher and his pay refixed. Please see this office Procs.Ref. C.No.12529-E12-49 dated 30-5-49, a copy of which was communicated to the Dt. Inspector of L. F. Accounts.

(c) The pay of the teacher has been refixed and excess payment of Rs.5-7-0, five and annas seven only, recovered from his pay for May 1949 as per this office Vr.No.209-6/49. A copy of this office Procs.Ref.C.No.12529-E12-49 dated 1-6-49, on the subject has been communicated to the Dt. Inspector of L.F.Account

(d) A sum of Rs.32-1-0 thirty two and annas one only has been ordered to be recovered from the teacher, in this office Procs. C.No.12529-E12-49 dated 26-5-49, a copy of which has been communicated to the Dt. Inspector of L.F. Accounts. The teacher has been asked to refund the amount to the account of the Dt. Board. The refund is awaited.

(e) (1) & (2):-- The Director of Public Instruction has been addressed in the matter in this office letter Roc.No. 12529-49-E12 dated 30-5-1949. Further action will be taken on receipt of his reply.

(e) (f) : This will be similarly dealt with on receipt of the Director of Public Instruction's reply referred to above.

(g): The period of punishment was taken into account as there is no rule to the contrary.

(h): The total amount of Rs.10/- ten only, was recovered from the teacher, in Vr.No.209/6-49. Please see a copy of this office Procs.Roc.No.12529-E12-49 dated 30-5-49 communicated to the Dt. Inspector of L. F. Accounts.

(i): The Examiner of L. F. Accounts has been addressed in the matter as per this office Rc.No.6682-E14-49 dated 29-6-49. Further action will be taken on receipt of his reply.

7. Leave Salary - K.S. Krishna Iyer: Please see my reply to para 6(b) above.

8. Bonus - Payment to staff - Debited to L.F. Funds: Sanction has been accorded by Government in their Memorandum No.39127-49-3. E2, Edn. dated 16-6-1949, to the debit to the Ele. Education fund of the expenditure incurred on the payment of bonus to peons and conductresses.

9. Acknowledgements wanting: VR.No.615/December 1947 - Rs.6-2-0.

The Post Office Receipt No.25 in token of having sent the money to the teacher is available in Acquittance file No.11/47. This may be accepted as no further claim will arise in this behalf.

Vr.Nos.596, 637, 1083/3/48 December 1947 : The M.O.Ackts. are being traced out.

10. Advances Recoverable:a) The advances mentioned below have been adjusted as per the vouchers mentioned against each.

1) Haleangady Rs.6-7-0 - Adjusted in V.R.No.608/1-49
2) Vamanjur Mopla Rs.140/- do - 140/12-48
3) Kanhangad South Rs.109/- do - 109/10-48
4) Kalmanja Rs.27/- do - 129/6-48

Action is being taken with regard to the adjustment of the remaining items.

10(b) : Gujjady School: A final bill has already been called for from the Headmaster, Gujjady Rd.Ele.school in respect of the supply of furniture to the school. On receipt of the bill, the advance will be adjusted.

10(c): Rs.248-15-0 has been adjusted in Vr.No.615/11-48 and Rs.739-13-0 in Voucher No.616/11-48.

S.K. District Board Office,
Mangalore, dated 23-6-1949
S/4-7-49

FOR SPECIAL OFFICER,

Extract from the Proceedings of the Special Officer, District Board, South Kanara, dated 29-6-1949.

4902. Read Audit Report on the Elementary Education Fund accounts of the South Kanara District Board for 1947-'48 communicated by the Assistant Examiner of L. F. Accounts.

Also draft replies to the Audit report.

RESOLUTION: "Approved"

Sd: M. Sunder Rao,
For Special Officer.

/True Extract/

Bh. Ranjane

FOR SPECIAL OFFICER,
District Board, South Kanara

..F.NO. 8169/124849

EXAMINER'S OFFICE, MADRAS.
DATED AUGUST 1949.

Sub: AUDIT REPORT-Elementary Education Fund-1947-48-South Kanara District Board.

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FORWARDED to the Secretary to Government, Education & Public Health Department with copies of the Special Officer's replies and the resolution of the District Board.

PARA 10(b) of the AUDIT REPORT:

It has since been reported that the teacherm died in December '46 and that no furniture was purchased. Recovery was not made either while disbursing salary for December '46 or even at the time or closing and disbursing the Provident Fund amount. The amount seems recoverable from the person responsible.

PARA 13 of the AUDIT REPORT:

The Annual objection Statement has not yet been returned with replies.

Assistant Examiner.

To

The Secretary to Government,
E.& P.H.Dept., MADRAS. (WITH ENCLOSURES).

Encls for H Deptt (

Audit Report E.E. Jund. D. Bd. Sirsi Kan
1947-48. Recorded

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CS 2018 From the Exr L.F. Audit. No. 3169 D 12.8.

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Lr No. 2635 Dated 23-8-49.

Recorded

2. An extract of the findings of the Examiner L.F. Audit is forwarded to the Special Officer, D. Bd Sirsi Kanara

To the Special Offr D. Bd Sirsi Kanara for necessary action

D. Bd. Sirsi Kanara (with copy of the Audit) 17/8/49

To B.O. I with a copy of the Report

To Exr L.F. Audit

17/8/49